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clusion. *Appendices*: Code of Ethics of the American Bar Association; Selected Questions and Answers of Committee on Professional Ethics, New York County Lawyers Association; What Constitutes the Practice of the Law (with citation and discussion of the authorities); Bibliography.

The reviewer, who has for many years been endeavoring as a teacher of professional ethics to instill into his students highest ethical conceptions, owes personal thanks to Mr. Cohen for opportunity of placing the book in their hands.

W. M. LILE.

BENDER'S FEDERAL REVENUE LAW. (Albany: Matthew Bender & Co., Inc., 1917, pp. xi, 427.)

Close on the heels of every important federal statute of wide general interest come many books dealing with that statute, with timeliness as their chief appeal to the law-book buying public. Such is the volume under review. It was not conceived in a philosophical spirit, it lacks utterly even any pretense to legal scholarship, literary finish is not one of its striking characteristics. But it does reproduce the Revenue Act of September 8, 1916, there are annotations of a kind, and it is timely. To quote the last words of the Preface, it is "a manual rather than a treatise."

The Preface is colloquial, but sprightly and entertaining. Some of its generalizations, though, are apt to mislead the untutored. An "Introduction, General and Historical" follows. Of these two adjectives, the first more aptly describes this introduction. Next is given the complete text of the Revenue Act of September 8, 1916, with annotations of varying value and usefulness. One chapter is given on Other Laws Relevant to the Act of 1916. The chapter on Federal Taxation in General (36 pages) is unbroken by subheading or paragraph title, though these are badly needed. One of the most interesting features of the book is a six page table of statutes showing the historical development of the federal internal revenue system. A tabular analysis of present federal taxes gives a good bird's-eye view of the existing situation.

Judged as a manual, however, the little book is useful to the practitioner and student wishing to find quickly the complex and varied provisions of the act in question, while its annotations and historical synopses are valuable as far as they go. And the book does not depend on discriminating depth of legal thought in order that it may find a market.

ARMISTEAD M. DOBIE.

TERMINATION OF WAR AND TREATIES OF PEACE, by Coleman Phillipson. (New York: E. P. Dutton & Company, 1916, pp. xix, 486.)

Another volume by the author of *International Law and the Great War* is almost to be welcomed irrespective of its subject matter. Particularly valuable, however, is Dr. Phillipson's most recent book because it offers, for the first time within a single compass, a discussion of the manner of bringing hostilities to an end and treaties of peace, their nego-